

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Shakamak Schools (2960)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,408,812	\$1,634,320	\$1,465,016	4%	-10%
	11300 High School	\$929,167	\$1,187,030	\$1,134,852	22%	-4%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$8,608	n/a	n/a
	11410 Agriculture A	\$28,131	\$40,125	\$39,925	42%	0%
	11450 Consumer and Homemaking	\$38,917	\$37,957	\$38,234	-2%	1%
	11510 Cooperative Education	\$28,920	\$41,077	\$42,090	46%	2%
	12100 Gifted and Talented	\$16,968	\$0	\$0	-100%	n/a
	12210 Mild Mental Handicap	\$113,384	\$154,681	\$99,957	-12%	-35%
	12510 Communication Disorder	\$42,175	\$55,992	\$45,127	7%	-19%
	12520 Compensatory	\$6,007	\$6,620	\$5,942	-1%	-10%
	12610 Learning Disability - Full Time	\$0	\$0	\$0	n/a	n/a
	12620 Learning Disability - All Others	\$126,152	\$211,544	\$227,833	81%	8%
	12710 Equal Opportunity At Risk	\$53,327	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$0	\$37,800	\$3,631	n/a	-90%
	13100 Adult Basic Education	\$0	\$23,948	\$27,417	n/a	14%
	14300 High School	\$6,090	\$26,340	\$21,135	247%	-20%
	16100 Remediation Testing	\$52,624	\$2,401	\$0	-100%	-100%
	16200 Preventive Remediation	\$0	\$58,942	\$49,514	n/a	-16%
	21590 Other Speech Pathology/Audiology Services	\$0	\$2,245	\$1,567	n/a	-30%
	22220 School Library	\$74,529	\$96,016	\$88,271	18%	-8%
	22230 Audiovisual	\$7,470	\$11,228	\$2,474	-67%	-78%
	22250 Computer Assisted Instruction Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$182,033	\$269,977	\$257,376	41%	-5%
	25820 Textbooks and Repairs	\$13,758	\$36,642	\$42,224	207%	15%
	26497 Teachers Retirement Fund	\$98,038	\$204,354	\$206,062	110%	1%
	41100 Transfer Tuition	\$35,928	\$58,363	\$39,216	9%	-33%
	41300 Area Vocational Schools	\$5,218	\$7,404	\$7,700	48%	4%
	41400 Joint Services and Supply	\$148,755	\$225,973	\$210,890	42%	-7%
	41600 Joint Services and Supply - Other	\$0	\$2,628	\$2,863	n/a	9%
Student Academic Achievement Total		\$3,416,401	\$4,433,608	\$4,067,924	19%	-8%
Student Instructional Support						
	21220 Counseling Services	\$53,505	\$100,220	\$77,499	45%	-23%
	21240 Information Services	\$0	\$1,833	\$2,800	n/a	53%
	21340 Nurse Services	\$14,917	\$30,877	\$23,166	55%	-25%
	21710 Service Area Direction	\$0	\$622	\$1,364	n/a	119%
	21790 Other Student Services	\$0	\$3,124	\$1,068	n/a	-66%
	22110 Service Area Direction	\$0	\$0	\$0	n/a	n/a

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	22120 Instruction & Curriculum Development	\$0	\$9,896	\$8,740	n/a	-12%
	22130 Instructional Staff Training Services	\$25,621	\$75,147	\$49,306	92%	-34%
	22190 Instructional Staff Training Services - Other	\$2,292	\$319	\$0	-100%	-100%
	23110 Service Area Direction	\$13,784	\$11,662	\$10,367	-25%	-11%
	23190 Other Governing Body Services	\$12,599	\$13,220	\$13,430	7%	2%
	23210 Office of the Superintendent	\$122,815	\$176,607	\$167,582	36%	-5%
	23290 Other Executive Administrative Services	\$11,273	\$3,737	\$5,975	-47%	60%
	26450 Health Services	\$820	\$100	\$508	-38%	408%
	26700 Technology Coordinator	\$0	\$49,581	\$43,849	n/a	-12%
	26710 Technology Support and Maintenance	\$0	\$0	\$0	n/a	n/a
Student Instructional Support Total		\$257,625	\$476,944	\$405,654	57%	-15%
Overhead and Operational						
	23150 Legal Services	\$2,038	\$19,211	\$4,874	139%	-75%
	23160 Promotion Expenses	\$1,069	\$2,103	\$1,725	61%	-18%
	23230 Staff Relations and Negotiations	\$1,586	\$24,044	\$1,276	-20%	-95%
	25210 Service Area Direction	\$0	\$4,307	\$3,067	n/a	-29%
	25291 Refund of Revenue	\$0	\$16,119	\$11,625	n/a	-28%
	25360 Rent of Buildings & Equipment	\$16,393	\$28,740	\$30,831	88%	7%
	25420 Maintenance of Buildings	\$396,753	\$569,184	\$520,321	31%	-9%
	25430 Maintenance of Grounds	\$17,678	\$3,826	\$1,330	-92%	-65%
	25440 Maintenance of Equipment	\$71,549	\$88,529	\$80,499	13%	-9%
	25450 Vehicle Maintenance (other than buses)	\$452	\$966	\$93	-79%	-90%
	25460 Security Services	\$0	\$0	\$1,360	n/a	n/a
	25470 Insurance (other than buses)	\$58,220	\$105,467	\$63,780	10%	-40%
	25510 Service Area Direction	\$16,000	\$0	\$0	-100%	n/a
	25520 Vehicle Operation	\$62,490	\$99,657	\$97,869	57%	-2%
	25540 Vehicle Servicing and Maintenance	\$53,450	\$73,561	\$72,233	35%	-2%
	25550 Purchase of School Buses	\$40,000	\$57,703	\$183,170	358%	217%
	25560 Insurance on Buses	\$8,631	\$13,588	\$14,345	66%	6%
	25580 Contracted Transportation Services	\$80,256	\$92,964	\$97,534	22%	5%
	25590 Other Pupil Transportation Services	\$0	\$8,037	\$8,442	n/a	5%
	25610 Service Area Direction	\$14,353	\$22,148	\$23,115	61%	4%
	25620 Food Preparation and Dispensing	\$191,579	\$63,330	\$62,708	-67%	-1%
	25640 Food Purchases	\$0	\$137,617	\$140,889	n/a	2%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$170	n/a	n/a
	26495 Official Bonds	\$1,020	\$510	\$510	-50%	0%
	26499 Other	\$24,120	\$73,069	\$97,812	306%	34%
	26900 Other Staff Services	\$0	\$9,122	\$6,645	n/a	-27%

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	32000 Community Recreation	\$4,772	\$2,986	\$3,010	-37%	1%
	34000 Athletic Coaches	\$4,162	\$29,573	\$34,669	> 500%	17%
	39900 Other Community Services	\$3,240	\$4,497	\$6,009	85%	34%
	49200 Scholarships	\$0	\$0	\$0	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$10,000	\$0	n/a	-100%
Overhead and Operational Total		\$1,069,810	\$1,560,858	\$1,569,912	47%	1%
Nonoperational						
	25320 Land Acquisition and Development	\$0	\$4,850	\$0	n/a	-100%
	25330 Professional Services	\$28,994	\$5,211	\$4,748	-84%	-9%
	25350 Building Acquisition/Construction/Improvement	\$291,471	\$137,478	\$78,463	-73%	-43%
	25355 Sports Facilities	\$0	\$1,024	\$21,483	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$15,102	\$120,101	\$49,904	230%	-58%
	25390 Other Facilities Acquisition & Construction	\$14,893	\$6,663	\$0	-100%	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$15,000	\$0	\$25,000	67%	n/a
	52100 Bonds, INTEREST ON DEBT	\$19,585	\$0	\$124,830	> 500%	n/a
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$10,593	\$16,625	n/a	57%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$473,215	\$460,869	\$415,718	-12%	-10%
	59100 Bond Registrars Fee	\$0	\$5,290	\$18,177	n/a	244%
Nonoperational Total		\$858,260	\$752,079	\$754,947	-12%	0%
prorated						
	26491 PERF	\$32,173	\$37,813	\$36,584	14%	-3%
	26492 Social Security	\$257,574	\$327,503	\$321,075	25%	-2%
	26494 Group Insurance	\$564,645	\$936,262	\$1,053,246	87%	12%
	26496 Unemployment Compensation	\$550	\$425	\$15,837	> 500%	> 500%
	26498 Severance/Early Retirement Pay	\$63,906	\$113,349	\$1,434,982	> 500%	> 500%
prorated Total		\$918,848	\$1,415,352	\$2,861,724	211%	102%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$4,168,147	\$5,584,418	\$6,621,434	59%	19%	63.9%	64.6%	68.5%
Student Instructional Support	\$309,938	\$592,085	\$512,200	65%	-13%	4.8%	6.9%	5.3%
Overhead and Operational	\$1,184,599	\$1,710,259	\$1,771,579	50%	4%	18.2%	19.8%	18.3%
Nonoperational	\$858,260	\$752,079	\$754,947	-12%	0%	13.2%	8.7%	7.8%
Grand Total	\$6,520,944	\$8,638,840	\$9,660,160	48%	12%			

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		FY1997	FY2006	FY2007		
	Student Instructional Expenditures (Academic Achievement plus Support)	68.7%	71.5%	73.8%		